

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

JEFFREY GIBSON,	:	Civil No. 1:22-CV-01051
	:	
Plaintiff,	:	
	:	
v.	:	Judge Jennifer P. Wilson
	:	
DAUPHIN COUNTY TAX BUREAU,	:	
	:	
Defendant.	:	Magistrate Judge Martin C. Carlson

ORDER

Before the court is the report and recommendation of United States Magistrate Judge Martin C. Carlson recommending that the complaint be dismissed for failure to state a claim. (Doc. 6.) No party has filed objections to the report and recommendation, resulting in the forfeiture of de novo review by this court.¹ *Nara v. Frank*, 488 F.3d 187, 194 (3d Cir. 2007) (citing *Henderson v. Carlson*, 812 F.2d 874, 878–79 (3d Cir. 1987)).

Following an independent review of the report and record, and affording “reasoned consideration” to the uncontested portions of the report, *EEOC v. City of Long Branch*, 866 F.3d 93, 100 (3d Cir. 2017) (quoting *Henderson*, 812 F.2d at

¹ The court notes that on July 11, 2022, Plaintiff filed what was titled as a “motion to add and motion for relief” which is completely nonresponsive to the report and recommendation and is otherwise opaque as to its purpose. (Doc. 7.) As such, the court does not construe this filing as an objection to the report and recommendation. To the extent that Plaintiff attempts to amend his complaint by way of this motion, the court will deny such request as moot in light of Judge Carlson’s recommendation to give leave for Plaintiff to amend his complaint. If Plaintiff avails himself of this opportunity, his amended complaint must be filed as a standalone document and must otherwise comply with the Local Rules and the Federal Rules of Civil Procedure.

879), to “satisfy [the court] that there is no clear error on the face of the record,” Fed. R. Civ. P. 72(b), advisory committee notes, the court finds that Judge Carlson’s analysis is well-reasoned and fully supported by the record and applicable law. Accordingly, **IT IS ORDERED THAT:**

- 1) The report and recommendation is **ADOPTED** in its entirety. (Doc. 6.)
- 2) Plaintiff’s motion is **DENIED** as moot. (Doc. 7.)
- 3) The complaint is **DISMISSED** without prejudice to Plaintiff filing an amended complaint. (Doc. 1.) Plaintiff may file an amended complaint within **21 days**, on or before **August 16, 2022**. In the event that Plaintiff does not file an amended complaint, the Clerk of Court is directed to close this case.

s/Jennifer P. Wilson
JENNIFER P. WILSON
United States District Court Judge
Middle District of Pennsylvania

Dated: July 25, 2022